4

Taxes no Charge:

IN

A LETTER from a GENTLEMAN,

TO

A PERSON of QUALITY.

SHEWING

The Nature, Use, and Benefit of TAXES in this Kingdom; and compared with the Impositions of Foreign States.

Together with their Improvement of TRADE in Time of WAR.

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THE PREFACE TO THE READER.

UPON the receipt of the following *Letter* concerning the nature of *Taxes*, and levying of Mony upon the Subject, I immediately resolv'd to commit it to the *Press*; as conceiving that it might be instrumental towards the removal of that *popular Argument*, which the *Mal-contents* of the Age are so industrious to instil into the Minds of the common sort, *viz.* That frequent *Taxes* are an insupportable grievance and oppression to the Nation; and this by so much they the more successfully propagate, by how much 'tis a received Opinion among the *Populace*, and such as either for want of parts, or not accustom'd to serious reflections, have not throughly consider'd this Affair; whence 'tis come to pass, that this vulgar Error has obtained so general a consent and approbation, that it needs not to be much inculcated. This the disaffected Party to the present Government are sufficiently sensible of, and therefore are not unactive in the establishment of an untruth, which has the advantage of making a deep impression upon such, whose byas'd and prejudicate sentiments render them fit Objects of their design: *Sed dato, & non concesso*, allowing, but not granting, that *Taxes* were really a *burthen* to the Nation; yet if it be true that *è malis minimum*,

minimum, of two *evils*, the leaſt is to be choſen. It will thence follow, that 'tis better for the Kingdom to have purchas'd its redemption from *Popery* and *Arbitrary Power*, though at the price of ſome *part* of the Eſtates and Fortunes of the Subject; rather than to have loſt all at one *throw*, by a Tyrannical Invaſion upon their *Religion*, *Laws*, and *Liberties*. I preſume that even ſome of thoſe buſie *Agents* who *ſow* theſe *ſeeds* of Diſcord and Diviſion among us, would have been content to have bought their ſafety almoſt at any rate, whileſt the *Storm* was imminent; and now that 'tis happily blown over, and nothing appears at preſent, but a *ſerene Skie*, and *fair Weather*: Why ſhould they either endeavour a reduction both of themſelves and others to their former *danger*, to which their turbulent devices do immediately tend; or ſtrive to create unreaſonable diſſatisfactions againſt ſo juſt an expedient, as each ones diſcharging a *few pence* for an enſurance of the publick *Peace*, and quiet ſettlement of the Nation?

'Tis ſurely very unaccountable, that thoſe Men, who diſcovered ſo great an alacrity and forwardneſs in oppoſing of *Popiſh Tyranny* and *Arbitrary Power*, ſhould now endeavour to enſlave us under the ſame uneaſie *Yoke*; but with this additional aggravation to our former ſervitude, that whereas we were then allowed *ſome*, we muſt now *make Brick without Straw*. This ſeems ſo wild a motion of Obedience (the reſult of the *Paſſive Doctrine*) and that the chief *Wheel* in that unaccountable Engine of abſolute Soveraignty, as is deſtructive of all Government; inaſmuch as 'tis utterly irreconcileable with the preſervation, and common intereſt of humane Society. But theſe murmuring, ſeditious *Spirits*, after ſhamefully retracting from their early officiouſneſs, in their encouragement of the late Expedition of the then *Prince* of *Orange*, are not content with a compleat enjoyment of their *Properties*, under the even ſteerage of this great and skilful *Pilot*, who ſo juſtly manages the *Helm* of the preſent Government, as not to invade the Rights of any Man; nor yet to retain their particular ſentiments within their own breaſts, but they muſt needs vent and divulge them to others, by which they become

come the publick *Incendiaries* of the Nation. But as I cannot enough admire both the folly and ingratitude of these Men, who strive to disseminate so poysonous a Contagion; so have I not room left for wonder and surprize, to observe divers innocent well-meaning Persons so unwarily catch'd and infected by it, when not many *Months ago*, their *Lives*, *Religion*, *Liberties*, all that was dear or acceptable unto them, lay apparently at stake. For which, I pray, do they account the more advantagious, whether their *Properties* to be infring'd, their *Religion* violated, their *Laws* subverted, their *Estates* confiscated, and they, with their Wives, Children, and Relations, to be expos'd to the *Fiery Tryal*, or to be seasonably freed from these amazing terrours, ready to overwhelm them in a full carrere, when they received a signal and miraculous, as well as a gracious deliverance, and that as much above their hopes, as it has since appeared to be beyond their *desert*?

What would not every *honest Man*, or *good Christian*, have given at that time to have had that security under his own *Vine*, and under his own *Fig tree*, the liberty of his *Religion*, the full enjoyment of his *Property*, and an equal and just administration of the *Laws*, which he now enjoys under the benign influence and protection of the present Government? And then with what *face* can he deny to contribute his respective *share*, and proportion, not only to the assuring of his own particular right, but also that of the general interest, together with what is infinitely preferable to either, the Protestant Religion in the three Kingdoms.

All this, and much more, which might be offered, and insisted upon (were not prolixity improper in a Preface, especially to so small a Discourse, as is that of the following Letter) seems exceeding reasonable upon the former *Hypothesis*, if *Taxes* were really a burthen and oppression to the Nation, which the following Sheets do abundantly evince that they are not, by shewing that they are so far from being a diminution of, that they really add to the *Trade* and *Riches* of a State.

This

This the *Author* has fully prov'd from the opulent condition of those Countries where *Taxes* are most numerous, and after several copious *parallel instances* deriv'd from *Foreign Monarchies* and *Republicks*, shewing their great advancement by *Taxes*, and frequent *levies* upon the Subject, he undertakes to demonstrate the *practicableness*, as well as equal advantage of the same to these Kingdoms. This I thought to be of such seasonable and publick importance, in reference to the present state of affairs, as well in order to the rectifying the afore-mention'd general prejudice and mistake, as to silencing of all intemperate and unreasonable murmurers against the proceedings of the *Grand Council* of the Nation, in the methods taken for a supply of the Naval and Land-forces, that I thought fit to usher it into publick view, as considering that if these Men who most inveigh against *Taxes*, could be brought to believe, that they naturally tend to the advantage and interest of the State, and do really conduce to the enriching and improvement of it; they must needs cease from their Seditious clamours against, and Satyrical reflections upon the Government in this respect; and that this would not be the sole advantage which would accrew from the clearing up of this mistake, but that all *honest* and *good Men* will joyn more cordially than ever in their unanimous and chearful contributions to its support, when they are made sensible, that not only the common *duty* of Subjects, that indispensable *Obligation* of a perpetual *gratitude* which they owe to their *Deliverer*, and the *natural instinct* of *self-preservation* ought to quicken and excite them thereunto; but besides all this, that they are really *gainers* by this *course*, and consequently what they expend upon that account, does after a due *circulation* return to them with a considerable *improvement* and *augmentation*.

THE

THE CONTENTS.

THE manner and use of Taxes among the Ancient Romans. Page 1, 2

Numerous Taxes a great advantage to the Commonwealth of Venice. p. 3

——— And to the United Provinces. ibid.

The contrary shewn to be a great occasion of Poverty, both in the Empire and Spain. p. 4

Portugals exceeding them in Taxes, an occasion of its greater riches, than either. ibid.

The present state of France represented as to this particular. p. 4, 5

The method of imposing Taxes in Germany, Spain, France, Moscovy, Florence, Swedeland, Poland, Denmark and the Commonwealth of Venice, compared with that of England, &c. p. 5, 6, 7, 8, 9

The use and employment of Taxes in other Kingdoms shewn to be different from those in this. p. 9

Taxes prov'd no Charge, but a Gain, both to the Publick and Private Interest, from Seven Particulars. p. 10

I. From the Persons who pay the greatest share of them. ibid.

II. From their use and circulation. p. 11

III. From their improvement of Trade, and therein a description of the nature of Trade. p. 11, 12

IV. From the Poors being employ'd by them. p. 13, 14

V. From their making Men of no use in the Kingdom, profitable to the Commonwealth. p. 15

VI. From them usefu'n ss in time of War, for the encouragement of Trade and Manufactories within the Kingdom. p. 16

VII. From their dispersing as much Treasure in the Nation in time of War, as Trade does in Peace. p. 16, 17

Alate

The Contents.

A late Paper Confuted, entitled [Propoſals humbly offered to the Conſideration of this preſent Parliament, *&c.*] p. 20
Of Taxes uneaſie to the Subject. ibid.
1. *Such as are levy'd by way of* Fees *in Offices.* ibid.
2. *By Poll Mony.* p. 21
3. *Benevolence.* p. 22
4. *Such as are impos'd for liberty in Religion.* p. 23
5. *Monopolies.* p. 23
6. *Alteration in the value of Mony.* p. 24
7. *Raiſing Mony from Travellers, as in* Holland, *&c.* ibid.
Of Taxes accounted moſt adviſeable in other Kingdoms. p. 25
1. Exciſe. ibid.
2. *Impoſitions on the* Jews. p. 26
3. *On Play-houſes,* &c. ibid.
4. *A Tax of labour upon ſuch* Malefactors *as we puniſh with Death: The reaſonableneſs of this, and the ſeverity and unprofitableneſs of our own Law, in this reſpect.* p. 26, 27, 28

Taxes

Taxes no Charge:

IN

A LETTER from a GENTLEMAN,

TO

A Perſon of QUALITY.

Worthy Sir,

PUrſuant to my Promiſe, at our late Conference, I here preſent you with a ſhort Eſſay, concerning Taxes, which I ſubmit to your private Cenſure, and ſhall not limit you from ſending it to the Preſs, if in your Opinion it may prove ſerviceable to the Publick.

That Tribute, or as we now call it, *Cuſtoms*, *Taxes*, &c. were Originally a Mark of Servitude, is evidenc'd by the Interrogatory of an infallible *Author*, *Of whom do the princes of the earth take tribute?*

But as Government became more humane, the Savage Exaction upon Strangers was leſs rigid, and the *Romans*, who were then Maſters of Civil Government in the World, found it conducing to the Eſtabliſhment of that overgrown, and prodigious Empire, to make every part of their Conqueſt eaſie to the People, and that in point of *Taxes* they ſhould be univerſally equal; which ſeems to be confirmed by that of *Auguſtus*, when he ordered all the World to be *Taxed*; wherein we find no exemption of a *Roman* above others. They were indeed inveſted in divers other priviledges, but in the matter of

Taxes, we find the Wisdom of that Empire to make a distinction from any that were under their Conquest and Government.

In imitation of whose equal, and prudent conduct, all succeeding Governments have been guided in tempering of their conquests, and not as in the first *Ages*, making both Persons and Estates the purchase of Victory. By this means, *Civilities*, *Laws*, and *Christianity* have been propagated in the World with that advantagious success, to which they could never have attain'd, if conquest had been pursued, and employ'd as in former *Ages*, in all the inhumane acts of Slavery, Violence and Rapine.

The *Romans* were the first we read of, that regularly paid their *Armies*: before them, the *Barbarians* might sometimes divide the *Spoil* of their Enemies, and other savage ways they had, to satisfie their *Herds* of Men, but no exact payments were in use, until the *Romans*; and for the maintenance and encouragement of so good a Government, they imposed *Taxes*, that so in intervals of *Peace*, their *Armies* might not be exposed to the necessity of committing the like ravage, they did in times of War, and publick Hostility.

They soon became *Artists* in Taxing the People, inventing ways to bring in Mony. That of *Augustus Cæsar*, in Taxing the whole Empire, seemed to be in the manner of a *Poll* with us. There was also a Tribute imposed upon Passengers, going from place to place, and a custom levy'd upon Goods and Merchandize.

They had also an Art of raising Mony, from *Aliens*, upon the account of being admitted to the priviledge of *Romans*; and many other ways, and devices they had to advance Mony, which if duly considered, was the chief, if not only reason why they were so fam'd in the World for good Government, because that they paid their *Army*, and *Ministers* of *State* so well, that they lay not under the temptation of Violence or Bribery.

I shall here come to a close in relation to Taxes, and impositions, under the Heathen Roman Emperours; and only in order to the making good my position, That Taxes are no Charge, infer from this done by the *Romans*, that

'twas

'twas none in their days, inasmuch as it kept the People from violence, and ravage of the *Soldiers*, and the worse Exactions and Corruptions of *Civil Magistrates*.

We will now make an Enquiry into the *Taxes*, and Impositions of *Christian Princes*, and then compare them with those of these Kingdoms.

First, Then let us look into the Impositions of *Commonwealths*, the greatest and most antient is *Venice*. None will say that they are a poor *State*, though all must own that they lie under heavy *Taxes*, insomuch that 'tis believed in those Countries, that the Christians under the Turks are subject to less Impositions, than such as live under the *Venetians*, where besides great Customs upon all Merchandize, they pay Excise for every *bit* of Bread and Meat, nay for the very Salt they eat; and after all this, the poorest Labourer pays his Poll-mony: and yet where is there a Richer People? and no Government, either Christian or Heathen in the known World of such *Antiquity*, and without charge, though pester'd with continual *Wars*, at one time for the space of Seven Years, had all the *Christian Princes* in *Europe* in a League, and War against them, except *England*.

We will mention the next *Commonwealth* in Power and Riches, the *United Provinces*: I need not particularize their *Taxes*, few there are of our Kingdoms, but know them, and that they are so great, that 'tis believed the poorest labouring Man in *Holland* adds to their *Intrades four pounds Sterling* a Year, so great is the Excise on every thing they eat or drink: besides upon the occasion of any *War*, it is usual to raise the *fortieth peny* upon their whole Estates; yet these People vye with all Nations in matter of *Trade* and *Riches*, and 'tis matter of Controversie which of the two, whether they or *Venice*, in proportion to their extents of Land, are the Richer. They of *Holland* out-do them in their Common People as to Wealth and Coin. Now then it must be allowed that *Taxes* there do no harm, since the very Peasants (*Boores* they call them) are so Rich, as frequently to give a *Tun* of *Gold*, which is *Ten thousand pounds* of *our Mony*, in *Portion with their Daughters*.

The naming of these Two *Commonwealths* may serve for all under that distinction. I shall now come to *Taxes* under *Monarchs*. To nominate some few, as instances to supply the rest, I'll begin with the *Empire*, where *Taxes* are generally low, and consequently the People poor: for it will be so (as I shall hereafter demonstrate) wherever the Rich Gentry, and others have nothing to fetch Mony out of their *Coffers*, but their own expence; by which the Commonalty can have little opportunity to improve themselves.

Spain follows much the steps of the *Empire* in their Taxes, and although there are numerous causes assigned for the poverty of that part particularly under the name of *Spain*; yet that of their irregular and uncertain *Taxes* do powerfully contribute to the indigent State of that Kingdom; for that the Country cannot be Planted by reason of the *Armies* living upon the Spoyl of it, not having a Penny pay for Six Months together; by which means the Country feels little difference from the Conquest of their Enemies, and the Quartering their own Forces.

Portugal is more craving in its Taxes, Impositions being heavy on Importations which are of the worst sort; yet better than none: and seeing it raises a considerable Revenue, their Army and Officers of State are well paid, and their Country much richer, and more populous than *Spain*, that borders upon them.

I shall put a period to that part of my *Discourse* referring to the *Taxes* of *Foreign Princes*, with that of *France*, which is rather the abhorrence, than example of any *Christian Prince*; his Tyrannical Impositions being grown to an unlimited exaction upon all Men, both Sacred and Civil, and yet so, if the barbarity of the thing could have been separated from the effect, those unbounded *Taxes* would not have impoverished the Country; if the Mony had not been spent out of his own Dominions in Foreign Conquests, which rarely prove beneficial to the Country that invades.

If

If we conſider *France*, in the beginning of their Invaſions on their Neighbours, we ſhall find them not ſo Rich as they were *Seven years* after, notwithſtanding that great part of their Taxes were ſent out of the Kingdom to raiſe Men, and more ſpent in paying the Army in the Enemies Country, and buying of *Towns*. Now, at firſt view this may ſeem ſtrange and unaccountable, That Impoſitions upon a People, and a great part of them carried out of their Country, ſhould make them thrive: Yet, notwithſtanding this ſeeming Paradox, 'tis a certain Truth, as in the ſequel of the Diſcourſe will be fully evident: And, that *France* might have managed a *War* with all *Europe*, and not have begger'd the Kingdom, as now it is, if they had not deſtroy'd it by their fierce perſecution of the *Hugonots*; for that has evidently been the Ruin of that Kingdom. Whereas had the *French Proteſtants* been encouraged and maintained in their Rights and Religion, they would have been their beſt and moſt loyal men, both in *Peace* and *War*; for ſo they prov'd in the Minority of this King, in the general defection of *France*; and had they been now poſſeſt of their *Religion* and *Rights* in *France*, it is to be fear'd, we had not ſo eaſily commanded the *Seas*, moſt of the *French Seamen* being of that Profeſſion.

We now come to compare the Taxes of theſe Kingdoms with thoſe of Foreign Princes; and to ſave multiplying of words, will reduce all under two Heads: Firſt, the Laws, and manner of impoſing Taxes upon their Subjects; and, Secondly, the *quantum* and duration of ſuch Taxes.

For the *Firſt*, the Laws and Manner of Impoſing Taxes; that is as different as the Climates which they are under. I ſhall not trouble my ſelf, or the Reader, with naming of all the Kingdoms in *Europe*, but ſhall only inſtance ſome of the moſt conſiderable: in order whereunto, I ſhall begin with *Germany*, the Impoſitions of which Country may be brought under two Heads; that of the Tenure and Obligation of the Princes, Nobility, and Free Cities, to furniſh a certain number of Men in the Wars againſt the *Turk*.

The

The *Second*, by levying Money in the *Dyets*, neither of which, if compared with those of *England*, can be thought easie. That of furnishing Men, is little better than tyrannical in the Lords and Nobles, who arbitrarily force their Tenants, and perhaps Neighbours to compleat their numbers, without any relief in the greatest abuse, having none to make complaint or application to, to redress their Grievances and Violent Usage. Then, for their *Dyets*, they are so few for the Commonalty, and so much influenc'd and overpower'd by the predominant Interest of their *Grandees*, that the Impositions can hardly be laid with any equal or just regard to, or right consideration of the Poor.

Taxes in *Spain* are yet more arbitrarily imposed, the People having no Vote there, but all the Duties laid in effect by the King and his Council: In some Cases they will advise with the Nobility and other Communities, but 'tis no more than meer Complement, or matter of form: for whatsoever the King and Council enact, that they must acquiesce and agree to; and the truth is, it appears so by their Irregular, vexatious, and yet most unprofitable way of *Taxes*, in which they are much short, and inferiour to any Government in *Europe*.

France makes a fair shew to the People, and yet makes a better market for the King: He imposes Duties under the pretence of the Parliaments of each Province laying it on the People; but at the same time, 'tis only the King's Word that makes the Ordinance of Parliament: Not as here in *England*, where it comes last to the King, for the Royal Assent: But there the King sends the Parliament word, that he will have so much Money; and all the favour that they can obtain from him, is, to place it on such Commodities, or ways, as they think most expedient.

And, 'tis not unworthy observation to remark, That these Parliaments of *France* are in effect no more than *Courts of Judicature*, in Matters of Right betwixt man and man, hearing and judging Causes, and their Places bought from the King, not elected by the People. So that from such Parliaments nothing can be expected but the King's Dictates.

The

The great Duke of *Muſcovia* is above all tyrannical in his Impoſitions, charging on the Subject what he pleaſes; and yet which is more oppreſſive to his People, foreſtalls the chief Commodities of the Kingdom, or what comes from others, and ſets what price he thinks fit upon them, by which he deſtroys his own Merchants and Dealers; and, where other Kings make themſelves and their Subjects rich, by raiſing Money on them, he makes himſelf Poor, and his Subjects miſerable Slaves, barring them all Induſtry, by ſhutting them out from Trade, and agreeably to ſuch Oppreſſions, his vaſt Dominions are thinly planted, and poor to a Prodigy; and had they the liberty of ſeeing other Countries, he would yet have a ſmaller Stock of Inhabitants: but he keeps what he has, by making it *Death* for all the Kindred of ſuch as go out of his Dominions without his *Licence* and *Permiſſion*.

Next to him in Arbitrary Impoſitions, is the Duke of *Florence*, who is not bounded in his *Taxes*, and likewiſe ingroſſes ſeveral Trades, and ſets what price he pleaſes upon his own Commodities; by which his Country would alſo be made Poor, but that he has the opportunity of other Help, which the great Duke of *Muſcovia* is not aſſiſted with, (*viz.*) a *Country* placed in the *Garden* of the World; and by his making *Legorn* a Free Port, made it the Centre of *Trade*, and by that got the ſtart of all Princes in *Europe*.

The Kingdom of *Swedeland* has many Advantages of raiſing Money from the *Country*, rather than *People*, and yet they are not exempt from *Taxes*; all which contributes to the inriching of that Kingdom, which has little of *Arts* or *Trade* to improve it, only that which *Nature* produces: and She indeed has been liberal to that great Kingdom, in *Mines* of all ſorts, though leaſt of *Gold* or *Silver*, but abounds in *Copper*, *Tin*, *Iron*, *&c.* of all which, the King has a tenth, as alſo of *Cattel* and *Corn*; he has likewiſe the vaſt demeans of *Biſhops* and *Church-Lands*, out of which he only allows a ſmall Competency to his own Biſhops; and after all this, he has liberty, by the Laws of the Land, to raiſe Money on the Subject, in caſe of War.

The

The King of *Poland* is restrain'd, and can do nothing but by the *Decree* of the *Dyet*; yet has by that, Power (upon occasion of sudden Straits and Emergencies in *War*) to raise Money upon the People by his own Comman', without assembling the *Dyet*.

Denmark has a Provision for its support above any Kingdom in *Europe*, God Almighty having (as it were) out of a particular Providence, supplied that Kingdom out of its own production, seeing there is little in it either of *Arts* or *Nature*.

The *Toll* of the *Sound* is a considerable Revenue to the *Crown*, and, as before mention'd, such as no Prince in *Europe* has the like, for that in all other Kingdoms *Taxes* are raised on themselves; but this of the *Toll* from Ships passing the *Sound*, is from Strangers, that only pass by this Country, and cannot reimburse themselves there: Whereas Duties imposed on *Foreigners*, that bring in their Commodities to another Country, is no more than laying it on themselves, only with this difference, That they make *Foreigners* the first Collectors of it.

The other Duties on *Denmark* are not considerable; that on *Cattel* which they sell in *Germany*, is of most value; as their *Intrado* is not great, so is their Country poor.

I need not mention the manner of laying *Taxes* in *Common-wealths*, 'tis alwaies with the Consent of the People, who are too apt to censure their Representatives, if they give not satisfaction to the *populace*.

And, notwithstanding that of *Venice* is *Aristocratical*, yet have they such numbers in their *Senate*, that no Tax can be laid, but for the good of the *Common-wealth*, there being, at least, *two thousand five hundred* Gentlemen of *Venice*, which are all of the *Senate*; and although many of them are engaged in the *Wars*, and Foreign Employments, yet there can never be less, if but one quarter of them, than our great Council the Parliament.

Thus I have given but a succinct account of the nature and imposition of *Taxes* in Foreign Kingdoms, which now in as few words let us compare ours with, and we shall see how happy a People we are above the best of our Neighbours.

And

And first, let us consider who it is that lay Impositions upon us: 'Tis Men chose by our selves.

The difference indeed is great in the *modus* of our *Taxes*, from other Kingdoms, and also in the use of them. For the *Modus* in other Kingdoms, they generally consider only the Nobility and Gentry, that Impositions may not touch or affect them, and care not how insupportable or grievous they are to the Commonalty: But with us the *Taxes* reach every man in proportion to his Quality and Expence.

In other Kingdoms they place Taxes only to raise Money, and have no regard to the Trade of their Kingdom, that so their Taxes may not prejudice their Commerce. But in *England* care is always had, that Impositions may not impede our Trade and Manufactories.

Now, as to the Use and Employment of Taxes in other Kingdoms, they also differ much from ours.

In some Kingdoms they are imposed to enslave the People, and keep them poor, as in *Muscovy*; in other parts Taxes are laid to enrich the Nobility, as in *Poland*; in others, to fill the Coffers of the Prince, as in *Florence*.

Whereas none of these Uses take up our Taxes; they are with great Care and Caution lain out, and by the same Law that raises them, appropriated for a particular service, and last no longer upon the People, than the necessity of the Nation requires; for that we never have Money raised, but for the defence of the Kingdom; tho' as I shall shew in the close of this Discourse, 'twould redound to the advantage of the Kingdom, if there were more Taxes raised, and these assigned to publick Uses in Peace as well as War.

I shall now come to the chief design of this Discourse, which is, to demonstrate, That *Taxes are no Charge* either to the Kingdom in general, or to particular Persons; but on the contrary a Gain to all.

But to render this matter the more plain and intelligible, I shall proceed after the following method.

I. Shew who in the Kingdom pay the greatest part of the Taxes.

II. What Use is made of these Taxes; and how they circulate in the Kingdom.

III. How Trade is improved by Taxes.

IV. That the Poor are imployed by them.

V. That a Sett of Men of no use in the Kingdom, are by Taxes made profitable in the *Common-wealth*.

VI. That Taxes, especially when Trade is stopped by War, is the only Remedy to keep the *Trading* and *Mechanick hands* of the Kingdom employed.

VII. That Taxes will enrich the Nation, and disperse in it as much Treasure, when there is no *Forreign Trade*, as when 'tis open.

To begin then with the *First Head*, *Who it is that pay most of the Taxes*: They are the worst Members in the *Common-wealth* (*viz.*) The Extravagant and Debauch'd. The greatest Duties are, or should be laid upon Commodities for Pleasure and Sumptuousness, as *Silks*, *Gold* and *Silver Lace*, *&c.* Now these are wore in the greatest Excess, by the Extravagant of the Kingdom, both Men and Women. A *Debosher* shall spend more out of an Estate of a *Thousand pounds a year*, than a regular man will from the annual Income of five times that proportion; and a Miss lay out more on Clothes than a Countess: So in the Excess to indulge the Belly, as well as providing for the Back. The vast consumption of Wines and strong Liquors, is by this sort of Men; nay, the poorest *Debauch*, that can rise no higher than to *Beer* and *Tabaco*, pays ten times as much in the year, in proportion to his Income, as the greatest Peer. 'Twill hardly gain belief, that there is many of the meaner People, *Labourers* and *Mechanicks*, that by their Expence, when they are (as too many be) extravagant, pay to the publick *Taxes* above one tenth of their daily profit: As, supposing that a labouring man may

may earn *Sixteen pounds a year*, he will expend, though not very extraordinarily profuse, one half of it in *Drink* and *Tabaco*, upon which, the Duty of Customs and Excise is, at least, two pounds of the eight, which he lays out in idle Expences. Now, it would be vehemently decried and exclaimed against, as the greatest Oppression upon the Poor imaginable, if by a *Poll* or *Land-Tax*, this man, that vertually pays *Forty Shillings*, should actually, and above-board, pay so many pence by the year.

Thus we see, that most of the Duties and Impositions on the Kingdom light upon such as do least good with their Substance; and since they imprudently fling it away upon their Extravagancies: 'tis certainly a Benefit to the Kingdom, that there are Taxes, to catch something out of it, for the improvement of better disposed men; as we shall see in the next Paragraph.

The *Second* Particular is, What use is made of these Taxes; and how they circulate in the Kingdom: In order to which, there are but two waies, in which they are employed; one is for the *King's Court*, the other for Provisions of *War*, in the maintenance of *Naval* and *Land Forces*. Now, both these are as well the Employment of *Trade* and *Artizans*, as they resolve into the Security of the Kingdom, and the preservation of the Publick Peace. There is no Money which circulates so fast, as that which comes into the hands of *Seamen* and *Souldiers*. Other men, that get Money, frequently lay it up, and so it becomes of no use or benefit in the Kingdom; But, Men that live by their Pay, generally spend it faster than it comes in, by which means the Money of the Kingdom, like the Blood in the Veins, has its regular, circular motion, and every Member in the *Body* is warm'd and refreshed by it, which gives Life and Motion in the whole. And thus I presume, this Second Instance of the Use of Taxes proves, That they are of Advantage and Profit to the Kingdom.

Thirdly, How *Trade* is improved by *Taxes*. Upon this Head there is much to be said; and first, It will be requi-

site to say something of the nature of *Trade*, how it affects the Kingdom; for that *Trade* may in some Cases prejudice a Nation, and make it poor; as the Trade of *Spain* does that Kingdom. *Trade* may also effeminate and debauch a Country, as it does *Italy*.

Now, 'tis certain, that we are not free from both these publick Mischiefs and Inconveniencies in *England*; though our Fortune is such, that being *Islanders*, and Masters of one *Commodity*, which no Kingdom has in that perfection as our selves, which is Wool that hath put our People upon *Manufactories*, which is the Treasure of this *Nation*, and keeps our Exports to a ballance with our Imports; otherwise this Kingdom would have been as *Poor* as *Spain*, and as effeminate as *Italy*; but the Employment of our milder sort in *Manufactories* at home, and the more robust at Sea abroad, keeps us a People in action, and so preserv'd from the Luxury and Effeminateness of *Italy*, and the Poverty of *Spain*. I need not spend time to prove how far we are tainted with the Mischiefs before mentioned. Our Trade with *France*, in all Ages past, sufficiently proves, That a Kingdom may be made poor by Trade; as we should have been by the vast treasure their *Linnens*, *Wine*, *Silks*, *Toys*, and *Salt*, drew from this Kingdom, if our other Commerce in the World, had not ballanced our loss there.

Nor are we free from the Effeminateness of *Italy*, which I take to be the Returns of our Gentry's travels, a mischief to be lamented, rather than expected a *Reformation* of, since we are arriv'd to that height of Vanity, as to think that man not accomplished who is not become *Master* of the Delicacies of *Italy*, and extravagant Modes of *France*.

But to return to my Province, How Trade is improved by Taxes, for the Proof of which Assertion it seems plain, That some Trade may impair a Kingdom, and such Taxes and Impositions may abate by imposing such *Duties* as they cannot bear. So far then it will be allowed, that they improve Trade, as we commonly say, *Saving is Gain*; so, if we keep out a destructive Trade by Duties, we may allow that an Improvement of our own.

But

But to come nearer to the matter; *Taxes* improve *Trade* by employing *numbers* of *idle Men* in *Naval*, and *Land-ſervice*, that would otherwiſe be of no uſe; but on the contrary a Peſt, and Charge to the *Commonwealth*. We ſeldom ſee any inliſted into the *Army*, that are Men of Induſtry, or Labour; ſuch perſons are the Wens and Excreſcencies of the *Commonwealth*, that deform, but not ſtrengthen the Body; and theſe being paid by the *Taxes* of another ſort of *Creatures* as (before I mention'd) are of no uſe in the *State*; but to throw abroad the *Treaſure* left them by their *Fathers*, is virtually an improvement of *Trade*: for that all like the *Rivers* in the *Sea*, terminate in the hands of *Induſtry* and *Trade*; and perhaps, if duly conſidered, more Men, and with more certain profit make Voyages within this *Iſland* upon this *Fund*, than there do to moſt of our *Foreign Trades*. And in this place I muſt touch again upon the *nature* of *Trade*, to ſhew that private hands may raiſe their Fortunes by a *Trade*, that may yet be a loſs to a Kingdom, as in that of *France*, already inſiſted upon, many, I was like to ſay, too many have acquired great Eſtates by. Now all the hands employ'd in that *Trade* were no better than *Robbers* of the Kingdom, in carrying away our *Treaſure*, as we uſe the *Moors*, giving us *Gold* for *Glaſs-beads*.

There is another ſort of *Trade*, that though it may not immediately carry away any of the Stock of the Kingdom, yet it does hurt in taking off Hands, that might be employ'd to the advantage of the Kingdom. Now in both theſe the *Trade* of *Taxes*, for ſo I will call it for the *future*, has the advantage, for that it carries nothing out of the Kingdom, nor yet takes off *hands* that would be better employ'd; but on the contrary takes away the diſeaſe of the Country, *idlers*, and makes 'em at leaſt ſo profitable, as to ſpend Mony, which they would not be able to do, if the *Publick Revenue* were not their *Stock*.

Fourthly, The *poor* are employed by *Taxes*, and are by that means taken off from being a *Charge* to the Kingdom; many Men of broken Fortunes are brought into the *Hoſpital* of the *Revenue*, which may be ſo accounted, ſince

since 'tis generally fill'd with persons that are reduc'd to such necessities, as qualifie them for *Charity*.

This is one way, that *Taxes* employ the *Poor*, but not the main thing I mean; which is, That the Trade of *Taxes* employs the *poor Artizans*, and *Mechanicks*, and that in a greater *measure*, than our *Virginia*, and *Plantation-trade*, we with so little reason so much boast of, in these Kingdoms.

By the *Observations* I have always made in my Traversing the *World*, I find, that those *parts* have been most opulent, and the *People* safest, that filled their own *Hives* and kept their *Swarms* at home. That little *Commonwealth* of *Luca* to me seems a pattern for all the *Princes* of *Europe*, and is as practicable in the greatest Dominions, as that little *Spot*, whose *Land* and *Cities* (having *Luna* joyned to it) are all circumscribed within the limits of *Six* or *Seven Miles* square; yet in that compass they are able to raise about *Twenty thousand Horse* and *Foot*: a thing almost incredible, but known by all that have travelled that way, and were curious into such Enquiries.

These *People* are of wonderful Industry, and enrich themselves by their *Manufactories*, which they go not abroad to seek a Market for, but mind their Work at home, and so become more considerable, than those that spend their time in Travels, being by their settl'd living, able to afford their Commodities they make, cheaper, than the *Genoese* and *Florentines*, their *Neighbours*.

When I see in *Foreign Parts*, how rich and powerful a little *Siegniory*, *Commonwealth*, or *State* is made by husbanding their *People*, I often lament the misfortunes of my *Native Country*, that might certainly abound with the greatest, and most formidable People in *Europe*, if they followed their Steps. I have taken up some of your time in this *Discourse* of *Trade*; which may seem *Foreign* to my Subject of *Taxes*, yet I must be obliged to do it in all my *future Arguments*, because *Taxes* both arise out of *Trade*, and maintain *Trade*.

To

To return then to where I left off, That the *poor* are employed by them in their ſeveral Occupations: how many Thouſands of Tradeſmen have we, that are ſupported by our Land and Sea-forces, which could have no vent for their Commodities, if they were not taken off at home? *Saddles*, *Bridles*, *Swords*, *Guns*, &c. have no Foreign Market; yet theſe employ Thouſands of Hands, who are pay'd by *Taxes*.

Fifthly, There is a Set of Men, who like *Rats* in a Cieling, live upon Prey, and do no good in a *Commonwealth*, which theſe *Taxes ferret* out of their Holes; Thoſe impoſitions, I mean, which our Parliament has, with great Wiſdom, now laid on *Stocks* by *Pole*: for nothing but *Land-taxes* will reach *Uſurers* and *Miſers*, who ſpend nothing but for the ſupply of the neceſſities of Nature. Now theſe Men are the Moths of the Country, it being more miſchievous to the Kingdom in general to hoard up Money, than for *Robbers* to take it by *force*; and though the Law protects theſe ſilent *Thieves*, yet they are real Criminals, that lock up the Tools of the Induſtrious, many ſuffering through want, that could be profitable both to themſelves and others, had they but *Mony* to ſet them at work. Uſurers are by too many thought a *Vermin* in the *Commonwealth*; I cannot but have a better opinion of them, and think that the Peſt and Plague of the Nation is a ſort of pious *Extortioners*, who declaim againſt *Uſury* as unlawful Gain, but will Buy for half Value any thing they can meet with from a Perſon in Extremity: and next unto theſe, are ſuch as adore their Bags, and will upon no Terms part with theſe Deities: their Bags are no Thorough-fair, only a way in, but none out. Theſe Men are by *Taxes* made againſt their wills ſmall Benefactors to their Country, and it were to be wiſhed that our *great* and wiſe *Council* of the Nation would yet purſue them farther, and lay a double impoſition upon *Mony locked* up in *Cheſts*, more than what is out at *Uſury*, which being employed, is on the duty it was made for; but the *other* is in *Captivity*; and the Paltroon ſhould be puniſh'd for his Cruelty.

Sixthly,

Sixthly, *Taxes*, especially in time of War, are the only preservation of all Men employ'd in *Trades* and *Manufactories*; and perhaps not much inferiour to Foreign Trade, if in all respects considered: for as to what is spent in the Kingdom, if it bring nothing in, yet it carries nothing out; and so far *Taxes* are profitable, in that the Kingdom is not the poorer for Mony so raised, and so spent; and in times of War, and prohibition of Trade abroad, if Money were not raised by *Taxes*, and that employed among our *Mechanicks* and *Manufactories*, Men would be forc'd to seek their *bread abroad*, and the loss of Men, is the greatest misfortune that can befal a Kingdom. The practice of the *Dutch* in burning their *Spices* when they have such quantities as would lower the Price, might be something of direction in this *case*, and seems a better Government to employ all our *hands* in time of *War*, as fully in their *Manufactories*, as ever they were in a *Free Trade*, though when they were made, they were *burnt*, it being of dangerous consequence to discontinue *Trade*. There is no adjourning *Labour*, and Mechanical Arts in a few Months will either lose the Men, or they their Trade by some other course of Life.

Seventhly, That *Taxes* make the Kingdom rich, and in time of *War* disperse as much Mony in the Nation, as *Trade* does in time of *Peace*.

Here I must touch again upon *Trade*, and enquire what *Trade* brings us in *Bullion*, *Gold*, or *Coin*; for we have some of all, though considering the Value of our *Native Commodities*, 'tis wonderful that we should have so little; and that of those numerous *Trades*, which our *Navigation* entitles us to, that we should by carrying in our Ships, our own *Manufactories*, out of all those advantages add so little to the *Treasure* of the Kingdom, and bring home no *Bullion*, but by our *Trade* to *Spain*, and some little from the *Levant*, our *Guinea Trade*, and for some years past, *Buckaneers* in the *West-Indies*. But that which is our best Fund, is the Trade of *Spain* and *Portugal*; the former is made considerable to us by our *East-India Commodities*, which

Carry

fetch from *Spain*, more than we ſend out in *Specie*, though ſome believe the *Eaſt-India Company* does us hurt, by carrying out the *Gold* of the Kingdom.

Now then if the greateſt part of our *Trade* conſiſts in bringing in *Commodity* for *Commodity*, then all the benefit of that *Trade* is, That it gives employment to our common People in their *Mechanick* Arts; and if we can do that by our own expence at home, 'tis more the profit of the Kingdom, than by ſending them abroad; for that we avoid the hazard of the Sea, and other accidents abroad: it ſeems then that *Taxes* do that, ſince they iſſue forth Mony for payment of our *Artizans*, and *Mechanicks*, that are employed in making Commodities for our own uſe, and at the ſame time enough for that Foreign Trade, which furniſhes us with *Bullion*: and by that it appears that we are much greater gainers by the Trade of *Taxes*, than by all our Foreign Trade, which brings in nothing but *Commodity* for our own expence. We ſee that the Care of our *Parliament* is, to prevent the *Importation* of *Foreign Commodities*, and to encourage that Commerce, which brings us in Money for our own. This then is the ſureſt *Trade* I know for that purpoſe, of laying ſuch impoſitions as may fetch out the *Miſers hoords*, which are as remote and foreign to the employments of the Kingdom, as thoſe in the Mines at the *Indies*; and I know no difference betwixt bringing *Treaſure* out of an *Iron Cheſt* by a *good Law*, and *plowing* the *Seas* by long and dangerous *Voyages*; only the advantage ſeems greater, by getting it from an *Enemy* at home, than a *Friend* abroad. But undoubted it is, that the Kingdom is as much increaſed in its *Common Stock*, as is brought out from the *Mony'd Men*: it would exceed the limits of a Letter to evince what I am morally ſure of, that the *Pole* and *Land-taxes*, paſſed this laſt *Seſſion*, has actually brought into the bank of Trade, more *ready Mony* than came into the Kingdom, during the *late Kings unhappy Reign*; and 'tis a *vulgar error* to believe that *Taxes*, even to the *meaneſt Man* is a *Charge*, for that his *Mite* is with *increaſe* return'd by the expence of that, which would never have ſeen day, but by the force of a Law; ſo that publick

Taxes, expended in our own Country, may be accounted the *poor* and the *Mechanick's bank*, by which they are employed, and maintained: and as the meaner Sort have advantage by Taxes, ſo have they of better *quality*: the *Land-Lord* has his *Rent* the better paid by the quick returns of Mony: the Merchants, and other Traders, find it in their payments, and receipts; the *Country Farmer* in the ſale of his Corn and Cattle: for this is certain, that moſt Mens expence either in *Cloaths* or *Food*, is according to their *Mony* or *Fortune*, not *Appetite* or *Vanity*: many Men content, or rather confine themſelves to a Threepenny Ordinary, that would ſpend Twelve Pence, if they had it. So that after all the noiſe and clamour that is made in the Kingdom, inveighing literally againſt the heavy Taxes, which are on the Subject; this unreaſonable declaiming is made for *them* that no Man loves, the griping *Miſers*, that hoord up Mony: for he indeed ſeems only aggrieved, that pays out to ſupport Trade, in which he never had the Heart to do good; and even this Man would be a gainer too by Taxes, if he were not ſeparate from humane Society, and truſted neither God, nor Man; whatever he has to do in the World, is to ſee that he runs no hazard in it, and whoever he deals with muſt be *ſure* to *him*, though he cannot be *ſo* to *himſelf*. And beſides this extream *Earth-worm* that hoords, there is another *Sett* of *Men* that do little good in the *Commonwealth*, and that is ſuch as have more *Mony* by them, than they can employ, and perhaps would gladly put it out to *Intereſt*, but cannot: Theſe are leſs faulty than the former, yet ſhould be obliged to do ſome good with their Treaſures, and the beſt way ſeems to lay a round Tax upon that Mony. 'Tis with reaſon believed that there is now *ten times* the proportion of *Mony* in the Kingdom, as was in the *Reign* of *King James* the Firſt; yet not more ſtirring in the Kingdom, but what is brought out by *Cuſtomes* and *Duties*; then would it not be as beneficial to Trade by Taxes upon the Miſers and Hoorders of Mony before-mentioned, to fetch it out from them, as with *Ships* to get it from *Foreigners*: we have rich Mines at home that may keep

us

us in full Trade theſe Ten Years, if we had none abroad; and nothing but ſuch impoſitions as may ſupply the want of Trade, can keep our *Artizans* and *Manufactories* together.

Thus I have huddl'd together a mixt *Diſcourſe*, which I fear may be troubleſome to collect, and ſhape, for your apprehenſion; but your greater judgment will unite its incongruities: I can only juſtifie the *matter* to be in the main of it, Collections from the practice and uſage of other places; for what relates to this *Nation*, you are a better *Judge* than I am, who am guided by the *practice* of *Trade*, and that is, I doubt, too often exploded by *Miniſters* of *State*.

I confeſs the *Fatigues* of *Government*, are above the Conduct of a *Mercantine head*, and therefore I acquieſce without much enquiry in to them, only ſit often down with doubtful conjectures of the iſſue of our preſent Affairs.

I mean not of the preſent diſtractions which an inconſiderable number of *Mal contents* fling among us, whoſe profeſſion more immediately obliges them to the *Characters* of *Peace-makers*, than it does other *Chriſtians*: theſe will ceaſe with the *Romiſh Intereſt*, that masks it ſelf under them; but that which I fear, is, a diſtraction of the *Trades*, *Manufactories*, and *Induſtry* of the *Nation*, becauſe I ſee none concerned for it. The *Tumour* of the *times*, looks more like the riſing of a *Camp*, than improvement of *Trade* and *Commerce*; moſt Men in *Court* and *City* purſuing employments, *Civil* or *Military*, which I take to be an *ill Omen*, and doubly to be blamed;

Firſt, For Men of Fortune and Employment in *Trade*, to take away that which ſhould be *bread* for the *decay'd* Man.

And then, *Secondly*, It is miſchievous to the *Commonwealth* to have Men that can employ themſelves in it, to be taken off from promoting the publick in their proper Station.

Having thus run through the *Nature* and *Uſe* of Taxes, with the reaſons that ſeem perſwaſive, as to the great help they are to the ſupport of this Kingdom; you may

perhaps expect I ſhould ſay ſomething of the way, how Taxes may be moſt beneficially, and eaſily layn, but in that I am barr'd by ſome impertinent *pens*, who are every day *printing* their *Follies*; to which is added an unaccountable boldneſs, not to ſay more, by their deſigning to direct the *Great Council* of the *Nation*. I could name ſeveral that have taken pains in this matter, but omitting others, I cannot but name a *Paper* I ſaw the *other day*, Entituled, *Propoſals humbly offered to the Conſideration of this preſent Parliament, being a ſoft and eaſie way for raiſing of Mony in order to the prepetual maintaining, and defending of this Kingdom.*

The *Author* there tells you, how the *Nation* ſhall be ſupported by a *Miracle*; and if it were only ſo, I might not think it impoſſible: but as our *Faith* muſt be *above reaſon*, yet not *againſt* it, ſo I think are *miracles*; but perhaps that *Gentleman* has another fund for his Invention out of the *Turks* Opinion, That *Lunaticks* and *Idiots* are *inſpired*, and ſuch may be thought ſo, that propoſe to break the moſt ancient *Tenure* of *England*, and to raiſe up a *Treaſure*, which, to uſe his *own words*, *No body ever thought of before*; a Stock of honeſty to pay *Fleets* and *Armies*; he's only ſhort in not propoſing a *way*, how to make that *Treaſure Sailable*; for he that has it, will not part with it: and they who have it not, are ſeldom in love with it, nor will take it in *payment* without the *Gentleman's token*, that found out this *unknown Treaſure*.

I beg *pardon* for this Digreſſion, which I make only to ſhew the cauſe, why I am loth to *crowd* in among the *Politicks*, as *he* that gives this *advice* to the *Parliament* often mentions.

But though I dare not preſume to direct the beſt and moſt profitable way of *Taxes*; yet I will here name ſuch as I think are not the moſt deſireable, and then mention ſuch as in other parts of the World are thought moſt agreeable.

For, ſuch as I take to be uneaſie to the People, and not moſt profitable to the State, are, *Firſt*, Thoſe that are levied on the Subject by way of *Fees* in *Offices*. This,

This, that in its original was either to be a profit to the *Crown*, in bringing in Money to the *King's Exchequer*, or an eaſe to the *Crown*, in ſaving the Charge of *Salleries* for *Officers* about the Law, *&c.* is now become neither. Perhaps, if an Eſtimate was made, there would be found ſome *Millions* Sterling raiſed in this Kingdom on Offices, of which there comes not the *Thouſandth part* into the *King's Treaſury*; nor, that which is more ſtrange, not a Penny ſaved of the King's Charge in maintaining thoſe Officers. Some have *thouſands* a year in Fees and Perquiſites, that yet have a large Sallary from the *King*.

Others have Offices, whoſe Fees, when firſt eſtabliſht, would but afford an honeſt Livelihood to the Officer that officiated; but in proceſs of time 'tis advanced to *ten times* that value, and now is managed by a Deputy, perhaps for leſs than a *twentieth part* of the profit of the Office. This ſeems a grievous *Tax*, and would be thought ſo, if appropriated to any particular uſe of the *Crown*: As for example; If the *Parliament* ſhould give a certain Tax to the King, for maintaining a War with *France*, and this Tax, contrary to expectation, amounted to *five times* the Charge of that War, would it be thought reaſonable for the King to demand a farther Supply from the People? Or rather, Would it not be thought equal, to eaſe the Subject of ſo much of that Tax, as is ſurplus to the Charge.

The Caſe ſeems Parallel in Offices, and if enquired into, there may be thought almoſt enough there to ſave the Kingdom from other Taxes; but I would not be underſtood to invade any Mans Property. The wiſdom of the Nation might find Expedients to do a general Good, without a particular injury to any man.

Secondly, Poll Money ſeems an unequal and unprofitable Tax; unequal, if it be by a general way, *all Heads* to pay alike, the *Cobler* with the *Lord*; and unprofitable, if it be by diſtinction of Qualities: for that it gives great opportunity of Frauds in Collection, and not without ſome in point of Eſtate and Quality, broken men thinking it,

it, and too often affecting a Credit, by being returned in the *Poll-book* of that value, which in truth they may not be.

Thirdly, Such as are raiſed by *Benevolence*, are the worſt of Taxes, and this of *Free Gift* is of double conſideration. Firſt, as it is from the *Subject* to the *Prince*, and then as it is from the *People* one to another.

Benevolence from the *Subject* to the *Prince* is dangerous, in that it brings men under diſcrimination; he that gives not largely, perhaps beyond his ability, will be looked upon as diſaffected. And ſuch is the unlimitedneſs of this way of taxing, that Men have no Rule whereby they may be ſafe, but ſhall, it may be, be compared to Men of twice their Eſtates, or that which is worſe, with *Sycophants*, Fools of the times, who are extravagant in their Contributions to that Government, which refunds them equally to their Service.

That of *Benevolence* one to the other is a frequent Tax in the Kingdom, and in my opinion one of the greateſt Miſtakes in our Government.

There is nothing more common than this, given by Authority, for Loſſes by Fire, and other general Calamities. I ſeldom ſee it for Loſſes at Sea, though they are yearly much greater than thoſe by Fire. But to return, this way of raiſing Money by *Benevolence* to relieve one another, is a Tax on the beſt men, and an Impunity on the worſt. Good men are apt to commiſerate the Neceſſities of their Neighbours, when bad men too often rejoice at them, and ſeldome give any thing to relieve them; 'tis God only that can regulate the Affections; Man can compel the outward Conformity. And there ſeems in nothing a greater want of the aid of Government, than in this of Payments to any publick uſe, the want of which renders honeſt men a Sacrifice for uncharitable Miſers.

I have ſometimes thought the Collection for the Poor at Church-doors no better; for, till all men be alike *virtuous* or *vitious*, that can be no equal Levy that leaves Men

Men at liberty. The Government are beſt Judges of what the Poor ſhould receive, and the Rich pay; and if that were thought convenient, it ſeems to me moſt equal, where every one ſhould give to the Relief of his diſtreſſed Neighbour, according to his Worldly Subſtance, not Chriſtian Charity.

Fourthly, Impoſitions upon Men for their Religion, ſeems no good way of Taxes. Indeed the truly conſcientious Man will think that well beſtow'd which purchaſes the Exerciſe of his Religion, but that is no warrant for impoſing it. We may ſay, under the Goſpel, that which *David* could not under the Law, That *he would not ſerve God with that which coſt him nothing.*

I ſo much doubt my Judgment in my own Province, that I dare not intrude into that Sacred one of Divinity: but think it allowable to take any choice of Opinions in this matter, and with thoſe I join that think no Errour in Fundamentals ſhould be allowed in a Chriſtian Church, nor any difference in Circumſtantials purchaſed by Money.

Fifthly, *Monopolies* are an ill way of raiſing Money; for any Set of People to have the particular ſelling of any Commodity, or uſing any Arts, though they pay a great Rent to the Government, is yet a great Prejudice and Tax to the People, where no *Induſtry* ſhould be reſtrained.

Yet I am of Opinion againſt them that think the *Turkey*, *Hamborough*, *Eaſt-India*, and other Companies, for Foreign Trade, a *Monopoly*. The Caſe is vaſtly differing, and ſo far from hindering a *Publick Good*, that they preſerve thoſe Trades in the Kingdom, which would be torn to pieces by a confuſed and general Trade: It was evident in the time, when the *Eaſt India Trade* was at large; but this requires an ample Diſcourſe of it ſelf.

Sixthly,

Sixthly, I take the Alteration in the value of Money to be a Tax, and no good one. We are leſs afflicted with that than any People in the World; yet ſome little touches we have had, rather by accident than deſign, ſo needs the leſs to be ſaid on them; but whereever 'tis uſed, the Subject is the Sufferer; for, call *Money* what you will, it has its Standard in the World, and is no more than what other Nations account it, according to its *Intrinſick Value*, not what Name any *King* or *Government* gives it.

Now, if a Prince, as the *French* often do, raiſe *Money* in Name, the *Landlord* and *Officer*, that receive Fees and Penſions, are the *Loſers*. The Merchant and Tradeſmen loſe but once, by as much as they have in their hands, at firſt coming out of the Charge; but thoſe men of real Eſtates are Loſers, as long as it laſts, for that they muſt take it for what the *Government* calls it; but the Merchant and Tradeſmen will not, becauſe they put a value upon their Commodities accordingly. If the Government makes *twenty* ſhillings *three* and *twenty*, the Merchant will have *three and twenty ſhillings* for *twenty ſhillings* worth of Commodities: So that he muſt value it according as it bears with the *Intrinſick Value*; for in proportion to that he buys and ſells throughout the World, however Kings and Governments give Names to their ſeveral Coins. So we ſee it in *France* and *Holland*, where they reckon their Caſh by *Livres* or *Crowns*, and in *Holland* by *Gilders*, and Pound *Flemiſh*; yet ſtill the *Merchant* rules himſelf by the Standard in *England*, which is thought the beſt in *Europe*.

Seventhly, Raiſing Money from *Travellers* and *Paſſengers* over *Bridges* and through *Cities*, as they do much in *Holland*, ſeems an unequal Tax, and ſubject to great Frauds. I take it to be unequal, becauſe generally 'tis the pooreſt and moſt induſtrious that are liable to it, and perhaps it often reaches thoſe that are travailing to find out Charity, or labour for a Living. Now, to exact from them, before they have purchaſed it, is a Severity

equal

equal to that of making Brick without Straw or Stubble.

'Tis liable to great Frauds, since 'tis impoſſible to have a check; ſo that the Gatherers are under great temptations, and the Collectors being men of mean quality, are apter to be ſeduced.

Thoſe Taxes ſeem moſt beneficial to the Government which paſs through few and moſt ſolvent hands. And, as 'tis ſecure for the State, ſo 'tis moſt eaſie for the People; and the better that Impoſitions are collected, the more are the People diſburthened from new Levies.

I ſhall now come to ſhew what are thought in other Kingdoms moſt adviſable, and they are theſe.

Firſt, That of Exciſe, which is moſt uſed in the *United Provinces*, which we ſhould here think intolerable, to be laid on every Bit which we eat; but there it is found uſeful, and time has made it natural to the People; ſo in *Venice* and other parts. The great Duke of *Florence* does the ſame, by raiſing moſt of his Revenue upon *Conſumptions* in his own Dominions, which indeed ſeems of all Taxes the moſt equal: for that no man by it can be ſaid to be oppreſſed, he being his own Aſſeſſor, and pays but what he pleaſes, according to his Expence: But laying it, as they do in the *United Provinces*, upon the Food of the Poor, might be thought a Grievance. If that, and one Defect more, could be remedied, there could be nothing ſaid againſt this Tax; and that is, the Rich Miſer (who ſtarves his miſerable Body) goes moſt free; therefore, as to him, I have before given my Opinion, how he might be reached.

Where this Exciſe is moſt uſed, Importations and Exportations are moſt eaſed, by which means Trade is greatly improved, and at the ſame time, the Levies to the King or State much augmented; for that the expence of thoſe Merchants and Seamen that repair thither, tho'

they often ſell nothing, but come to ſee a Market, is conſiderable.

Secondly, In other Countries *Jews* are particularly tax'd, and for which there ſeems good reaſon, for that no Tax hardly reaches them, but like the Miſers before ſpoken of, they are indeed beyond them, for that Exciſe toucheth not them; they neither eat nor drink with *Chriſtians*; a few Eggs or Herbs are moſt of their Food; live ſordidly, and ſpend little; have no Lands or Rents to be reached by any Tax: Nor is their Trade profitable to a Kingdom, or advantagious to the Revenue, dealing moſt in *Bills of Exchange*, *Jewels*, and *concealable Commodities*, that pay no Duty.

Theſe men ſhould be reached by a particular Tax, and ſo made profitable to a Kingdom.

Thirdly, In ſome places the Government maintains *Playhouſes* and Matters of Sport and Recreation, paying the Actors Salaries, and taking the profit into their Treaſures: and in other parts, as in *Holland*, the Publick have one that takes part of what is given by Spectators; ſo that they make a *Gain* out of that waſte Money, for no better can I term it. If a Calculation was made of all the Money ſpent in *England*, by ſuch Diverſions, it might be thought, a round Sum might be raiſed to the King. Does it not ſeem an omiſſion, That a *Playhouſe* which receives *twenty thouſand pounds a year*, ſhould pay nothing to the Publick; when a *Coffeehouſe*, that receives not *one thouſand per annum*, pays *twenty pounds*? And ſo it is in *Muſick houſes*, *Bear-gardens*, and *Plays* in *Fairs*, *&c.*

Fourthly, In ſome parts of the World, as *Italy*, *France*, and *Spain*, a Tax of Labour upon *Malefactors* condemns ſuch as we here puniſh with *Death*, to the Gallies and Mines, which is a Puniſhment of greater terror and longer example than *Death*, and at the ſame time, of profit to the Kingdom I have often thought upon this particular, and ſpent hours in debate

with my ſelf, and therefore ſhall beg your patience, if I trouble you with a tedious *Harangue* of [illegible] part of my Conceptions.

I have enquired firſt into the Law of God, then into that of other Kingdoms, and find that we differ from both in our puniſhment for *Felonies*. The Law of *Moſes*, which is more ſevere than ours in many things, (as that of *Adultery* and *Diſobedience* to *Parents*, the latter of which is by our Law not ſo *penal* as a broken Head) yet in *Felonies* not ſo extream as we are; ſo far from making it *Death*, as not to inflict a Corporal Puniſhment. The reſtoring of four-fold was directed by the Great Judge of Heaven and Earth; and if the *Thief* had nothing to make ſatisfaction with, he was to be ſold. But our Laws and Cuſtoms differ much, when we puniſh the Kingdom for the fault of an evil Member. It will not be denied, but that the Treaſure of Men is of more value than that of Money.

Now, to take away the Life of a Man, is in its proportion, equal to a mans cutting off a Limb, becauſe it is ſore. A *Thief* is a Diſeaſed Member, better to be cured than deſtroyed. 'Twill be thought an extravagant fancy, yet to me it ſeems a real truth, That a *Thief* is leſs miſchievous to a Body Politick, than a *Miſer*; for he only makes a wrong transferring of Riches, the other (I mean the *Miſer*) keeps all buried, ſo that the *Community* is wronged by him, and only particular Perſons by the other; and, as the taking away the Life of a Man weakens the Kingdom, ſo does it injure the perſon robbed; for that if the *Thief* were not able to pay, then might he be ſold, and kept at work in Mines, or other Penal Labour, both for ſatisfaction to the Perſon injured, and Corporal Puniſhment to the Offender: And, it may be thought to be of more terror, to have a Spectacle for many years labouring with a ſhaved Head in Chains, than an *Execution* of half an hour, that is oftentimes ſoon forott

I have

I have named but these four Heads for all the Foreign Use in Taxes, because I do not remember amongst the numerous waies they have, any other practicable and profitable in these Kingdoms. The two later of these we do not use; but I presume, if they were taken into the consideration of better Heads than mine, they might find a way to make something out of them; forasmuch as I am able to judge, a great Revenue might be made to accrew to the Kingdom, out of the Vermin of the Nation, lewd Persons of both Sexes, which now pass as if tolerated in their *Enormities*; and only one Sett of them that the Law seems severe against, punishing them with Death; which by so much appears to be the worse, by how much we suppose nothing too rigorous for Offences against our selves, and nothing too little or indulgent for Crimes committed against God.

I am,

SIR,

Your most humble Servant.

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